

American Buddhist Association Pu Tuo Temple Inc

Executive Director / CEO

EIN 275131775

NY · NTEE X50

FY ending 2024-12-31

June 10, 2026

This analysis benchmarks the total compensation of **Lin Dong, Executive Director / CEO** (\$12,960) against **every comparable organization** that fit the selection criteria — **495** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **17th** percentile of comparable organizations below the typical range for comparable organizations

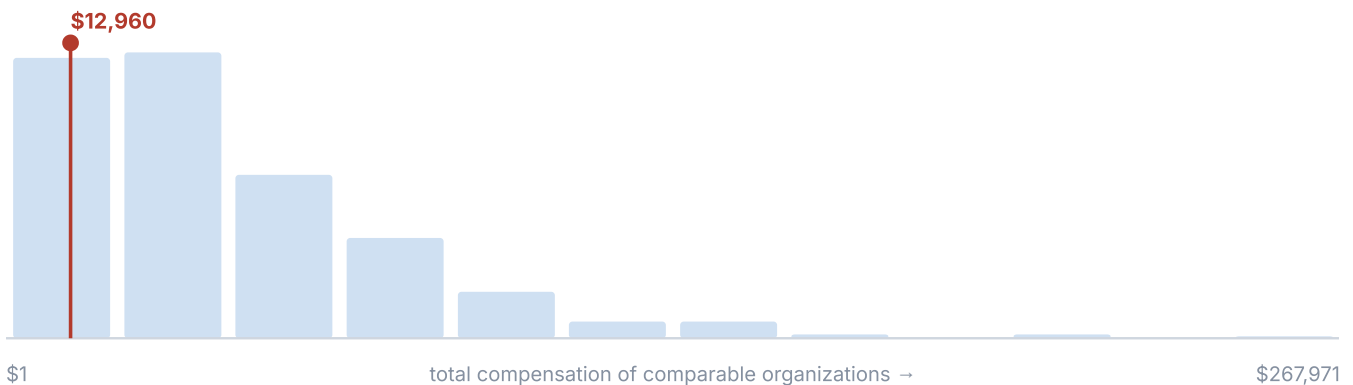
Benchmarked executive: Lin Dong — reported title "PRESIDENT", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (X50).
BUDGET	Total revenue between \$74,556 and \$166,917 — 0.67x to 1.50x the subject's \$111,278 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (X), nationwide + budget 0.67–1.5x revenue.

495 organizations qualified on sector, size, and geography → **495** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,083 10TH	\$19,047 25TH	\$36,165 MEDIAN	\$60,215 75TH	\$87,791 90TH	\$12,960 THIS ORG · 17TH
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to NY cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Trinity Christian Fellowship Inc	KY	\$111,710	Pastor	\$48,893	\$58,131	2024
Mcfarlin Memorial Methodist Episcopal	OK	\$111,889	Successor Trustee	\$11,864	\$14,457	2024
Mazatlan Missions	CO	\$111,903	Executive Director/officer	\$3,300	\$4,054	2021
Masjid Ar Rahman	PA	\$111,933	Imam	\$18,000	\$19,865	2024
Warren Christian Apologetics Center	WV	\$110,606	President	\$28,800	\$35,528	2023
Pure Land Buddhist Association	CA	\$112,095	Employee	\$4,433	\$4,236	2024
Jamie Carte Ministries Inc	WV	\$110,450	Member	\$21,056	\$25,975	2023
Living In The Blessing Ministries	TX	\$112,130	President	\$136,762	\$155,867	2023
Fountains Of Life Inc	FL	\$112,164	Director	\$63,890	\$66,421	2024
Adoremus Society For The Renewal Of Sacred Liturgy	CA	\$112,260	Editor	\$40,650	\$38,845	2024
Kingdom Ambassadors Church Inc	NJ	\$112,299	President	\$14,020	\$13,853	2024
Shepherds Staff Christian Counseling Center Inc	UT	\$112,500	Clinician/clinical Director	\$125,208	\$141,815	2024
Elevate Dance Ministry Inc	KY	\$112,528	President	\$27,000	\$31,274	2025
Kyle Winkler Ministries Inc	FL	\$112,567	President	\$54,000	\$56,139	2024
Danny Oertli Ministries Inc	CO	\$109,813	President	\$57,126	\$62,409	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Heavenly Grace Ministries Inc	NY	\$113,062	President	\$33,000	\$33,000	2024
New York Gospel Ministries Inc	NY	\$113,167	Pres Exec Dir	\$26,583	\$26,583	2024
Desales Resources And Ministries I	NY	\$109,364	Director	\$43,181	\$44,456	2023
Mahayogi Yoga Mission Inc	NY	\$113,198	President	\$5,000	\$5,148	2023
The Quan Am Buddhist Monastery	CA	\$113,224	Chairman	\$4,800	\$4,587	2024
Beneath The Shade	OH	\$113,486	Executive Dir.	\$79,000	\$95,331	2023
Generation Why Co	OK	\$113,545	President	\$82,650	\$100,715	2024
Freeland Ministries Inc	TX	\$113,610	President	\$22,000	\$24,354	2024
Igle	CA	\$108,799	President	\$21,600	\$20,641	2024
Pilgrim Center Inc	MO	\$113,877	Executive Director	\$52,504	\$63,359	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to NY cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to NY cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

Sample, role match & sensitivity

PEER COUNT 495 organizations. Compensation range \$1–\$267,971; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$111,278); for reference, expenses \$44,138 and assets \$215,225. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

ROLE MATCH Lin Dong, reported title "*PRESIDENT*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 28 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 17 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	17 th
Total compensation (D + F), as reported (no adjustments)	19 th
Reportable pay only (column D), adjusted	25 th
All sources (D + E + F), adjusted	15 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● Rebuttable presumption of reasonableness • 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Lin Dong) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 10, 2026, comparing compensation against 495 similarly situated organizations (Same NTEE major group (X), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$12,960 is reasonable (approximately the 17th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 10, 2026.